CHAPTER 80.

An act amendatory of the Code relating to tax collectors.

Preamble.

WHEREAS, the general assembly of North Carolina did, on the twelfth day of March, one thousand eight hundred and seventy-seven, ratify an act entitled "An act for the appointment of special tax collectors in certain cases;" and whereas, the same was not brought forward and enacted in the act entitled "An act for revising and consolidating the public and general statutes of the state of North Carolina"; therefore,

The General Assembly of North Carolina do enact:

When a decree commands levy of tax to pay judgment, boards county and municipal, may appoint special tax collector.

SECTION 1. That whenever, hereafter, by the decree or judgment of the courts of the state, or of the United States, rendered in this state, the board of county commissioners of any county, or other proper officers thereof, or any municipal corporation formed under the laws of this state having legal authority to levy and collect taxes, shall be commanded to levy and collect taxes to pay the moneys due under such decree or judgment; such board of county commissioners, or other municipal corporations, or other proper officers shall have power to appoint a special tax collector from the voters thereof, to collect the taxes so required to be levied, who shall take the proper oath of office and give bond in such sum and with such sureties as may be prescribed by such boards or other municipal corporations, or other proper officers, for the due collection and paying over the taxes so levied.

Special tax collector shall have all power of general tax collector.

SEC. 2. That the special tax collector so appointed and qualified shall proceed to collect such taxes, and to this end shall have all the powers and be subject to the liabilities provided in cases of other collectors of county or municipal taxes, and shall enforce such collections in the manner directed by such judgment or decree, and conformably to the laws of the state applicable thereto.